

CITY OF TIFFIN INCOME TAX REGULATIONS

REGULATION 1 - 1

DEFINITIONS

For use with these Regulations selected terms are defined as follows:

(A) "Association" means a partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

(B) "Board of Review" means the Board created by and constituted as provided in Section 191.13.

(C) "Business" means an enterprise, activity, profession or undertaking of any nature conducted for profit or ordinarily conducted for profit, whether by an individual, co-partnership, association, corporation, or any other entity.

(D) "Commissioner of Taxation" means the person so designated and appointed by the Director of Finance and approved by Council or the person executing the duties of the aforesaid Commissioner.

(E) "Corporation" means a corporation or joint stock association organized under the laws of the United States, the State of Ohio, or any other state, territory, foreign country or dependency.

(F) "Employer" means an individual, co-partnership, association, corporation, governmental body, unit, or agency, or any other entity, whether or not organized for profit, who or that employs one or more persons on a salary, wage, commission, or other compensation basis.

(G) "Fiscal year" means an accounting period of twelve months ending on any day other than December 31.

(H) "Net profits" means the net gain from the operation of a business, profession, or enterprise, after provisions for all ordinary and necessary expenses either paid or accrued in accordance with the accounting system used by the taxpayer for Federal income tax purposes and, in the case of an unincorporated entity, without deduction of salaries paid to partners or other owners, or of taxes imposed by this chapter and Federal and other taxes based on income.

(I) "Nonresident" means an individual domiciled outside the City of Tiffin.

(J) "Nonresident unincorporated business entity" means an unincorporated business entity not having an office or place of business within the City of Tiffin.

(K) "Persons" means every natural person, co-partnership, fiduciary, association, or corporation. Whenever used in any clause prescribing and imposing a penalty, the term "person" as applied to association, shall mean the partners or members thereof, and as applied to corporation, the officers thereof.

(L) "Resident" means an individual domiciled in the City of Tiffin.

(M) "Resident unincorporated business entity" means an unincorporated business entity having an office or place of business within the City of Tiffin.

(N) "Taxable year" means the calendar year, or the fiscal year ending during such calendar year, upon the basis of which the net profits are to be computed under this chapter and, in the case of a return for a fractional part of a year, the period for which such

return is made. Unless approved by the Commissioner of Taxation, the taxable year of an individual shall be a calendar year.

(O) "Taxpayer" means a person, whether an individual, co-partnership, association, or any corporation or other entity, required hereunder to file a return or pay a tax. The singular shall include the plural, and the masculine shall include the feminine and neuter. (Ord. 68-24. Passed 6-10-68.) (Ord. 87-1. Passed 5-18-87.) (Ord. 87-33. Passed 7-6-87.)

(P) "Tax Rate and Effective Date" means an annual tax of one and three quarters percent (1 3/4%) on all salaries, wages, commissions, net profits and other compensation earned or accrued on and after July 1, 1987. (Ord. 87-1. Passed 5-18-87.) (Ord. 90-91. Approved by voters 5-7-91. Passed 6-17-91.)